



Alabama Department of Revenue

September 2005

**GASOLINE, AVIATION AND
MOTOR FUELS LICENSEES**

The purpose of this publication is to inform the licensee of other licensees in good standing to whom they may either sell or purchase motor fuels on which the excise tax has not been paid. A licensee may not sell, trade, or transfer motor fuels to a cancelled licensee or non-licensed distributor, wholesaler, dealer, or user unless the appropriate excise tax has been paid. To do so may incur an additional tax liability for the licensee. The licensee is responsible for collecting the excise tax on sales to a distributor whose license has been cancelled. If the licensee is uncertain of the appropriate excise tax to collect, he/she should contact the Motor Fuels Section to verify if an account is active and the appropriate tax rate by calling (334) 242-9608 or writing the Alabama Department of Revenue, Sales, Use & Business Tax Division, Motor Fuels Section, P. O. Box 327540, Montgomery, AL 36132-7540. It is the responsibility of the licensee to ensure that all entities to whom he sells tax-free gasoline and/or motor fuel are properly licensed with the Alabama Department of Revenue.

Licensee information will appear in the following order: license type and number; name; city; state; and the effective date of the license.

The type of motor fuel license, preceding the license number, is indicated by the prefixes "G", "MF", or "AV".

- "G" Indicates a gasoline license. Holders of this license may purchase and sell tax-free gasoline, motor fuel, aviation fuels, and blendstock products.
- "MF" Indicates a motor fuel (diesel) license. Holders of this license may purchase and sell only tax-free motor fuel.
- "AV" Indicates an aviation license. Holders of this license may purchase and sell only tax-free aviation fuels.

Distributors who suspect fuel tax evasion may call the Department of Revenue's HOT LINE at: 1-800-382-7466 or 1-800-EVASION.

TO DIVERT GASOLINE OR MOTOR FUEL PRODUCTS, CALL 1-888-367-1600.

NOTE: SEE FOLLOWING PAGES FOR IMPORTANT INFORMATION

**VISIT OUR WEBSITE ON THE INTERNET AT
WWW.ADOR.STATE.AL.US**

ATTENTION – TAX LAWS!

NOTICES

NATIONAL FUEL DIVERSION REGISTRY

Effective October 1, 2000, the Alabama Department of Revenue will begin utilizing the National Fuel Diversion Registry for the purpose of reporting diversions of gasoline, aviation, and/or motor fuel products. The National Fuel Diversion Registry is set up to receive telephone calls twenty-four hours a day, seven days a week. The National Fuel Diversion Registry will receive the information regarding the diversion of the fuel and will issue a registration number that must be written on the shipping document.

The new telephone number to call to divert fuel is:

1-888-367-1600

SHIPPING DOCUMENT REQUIREMENTS

Section 40-12-198(b), **Code of Alabama 1975**, requires that all persons transporting gasoline and motor fuel products and all persons receiving these products maintain a copy of the terminal issued shipping document which sets out on its face the destination state.

Sections 40-12-198(c), **Code of Alabama 1975**, provides that "Every person transporting in Alabama gasoline received from a terminal operator or refiner shall provide the original or a copy of the terminal issued shipping document accompanying the shipment to the operator of the retail outlet to which delivery of the shipment was made." It is the position of the Department of Revenue that any licensed distributor or carrier who picks up fuel from a terminal or refinery and delivers the fuel directly to the retail outlet must leave a copy of the terminal issued shipping document. In the event that the terminal does not provide enough copies of the bill of lading, the bill of lading number must be written on the face of the shipping document left at the retail outlet at the time of delivery. The carrier must then return a copy of the terminal issued bill of lading to the retail outlet with the retail outlet receiving it within five (5) days of delivery of the fuel.

In accordance with the provisions of Section 40-12-198(d), **Code of Alabama 1975**, the retail outlet is required to retain a copy of the shipping document at the retail outlet to which the fuel was delivered for a period of thirty (30) days. After the thirty (30) day period, the shipping document shall be maintained with the required books and records for a period of three (3) years from the date of shipment.

Code Section 40-12-198 (f) requires that the shipper or the shipper's agent contact the Alabama Department of Revenue before gasoline or motor fuel is diverted from the original destination state. The new telephone number to report diverted fuel is 1-888-367-1600.

BLENDSTOCK

Products which are blended with gasoline should be reported on the gasoline excise tax return. Therefore, persons who wish to buy or sell these products excise tax-free must qualify for an Alabama gasoline license. Blendstock products should no longer be reported on the motor fuel excise tax return.

AVIATION FUEL TAX RATES

Effective September 1, 2005 the aviation tax rates per gallon are:

Aviation Gasoline	\$.024
Jet or Turbine Fuel	\$.008

LUBRICATING OIL EXCISE TAX

Distributors are reminded that pursuant to Section 40-17-171, **Code of Alabama 1975**, the lubricating tax is due on all lubricating products that are sold, distributed, or withdrawn from storage for any use. Therefore, product that is given away is subject to the lubricating excise tax. Distributors who are uncertain of the appropriate tax to charge should contact the Alabama Department of Revenue. A list of lubricating oil permit holders and permit numbers are in the back of this booklet.

STATEMENT OF GROSS SALES (WHOLESALE OIL LICENSE)

Taxpayers should not include the federal, state, or local excise taxes in the computation of the gross sales amount. Section 40-17-174, **Code of Alabama 1975**, states that, "The initial wholesale transaction shall be the only point at which the wholesale oil license fee is imposed on the oils sold in the state, the intent being that the tax shall be paid to the state but once."

The following first sale transactions should be included in the computation of the wholesale oil license:

Illuminating oils:	Kerosene and illuminating oils
Lubricating oils:	Lubricating oils, greases, transmission fluid, Slick 50, and any substitutes
Fuel oils:	Tax-free diesel fuel, heating oil, burner oil, and bunker "C"

Undyed diesel fuel should be excluded from the gross sales computation under the following circumstances:

1. Undyed diesel fuel is sold tax-paid and you remit the motor fuel excise tax to the State of Alabama.
- or
2. Undyed diesel fuel is sold tax-free to a licensed distributor for whom you are the "sole" supplier. This licensed distributor must remit the motor fuel excise tax to the State of Alabama and list you as only supplier on the motor fuel excise tax returns. If so, you are responsible for obtaining and keeping copies of that customer's monthly State of Alabama motor fuel excise tax returns in your files.

ELECTRONIC FUNDS TRANSFER TAX PAYMENT PROGRAM

According to Section 41-1-20, **Code of Alabama 1975**, distributors having a tax liability of \$25,000.00 or more, effective January 1, 1994, must file their returns utilizing the Alabama Department of Revenue Electronic Funds Transfer (EFT) program. Any taxpayer with questions concerning this program should contact the EFT Unit at 1-800-321-4106 or write EFT Unit, P.O. Box 327950, Montgomery, AL 36132-7950.

CULLMAN COUNTY

This Act provides that the Cullman County Commission can levy a privilege tax of one (1) cent per gallon on persons, corporations, copartnerships, companies, agencies, associations, and refiners engaged in the business of selling, delivering, withdrawing from storage, or keeping in storage for sale or delivery in Cullman County, gasoline, naphtha, other motor fuels, and their substitutes. This tax shall not apply to products known commercially as kerosene oil, fuel oil, or crude oil commonly used for lighting, heating, or industrial purposes. Furthermore, the tax does not apply to diesel oil, tractor fuel, gas oil, distillate, liquefied gas, kerosene, or jet fuel. The exemptions from this tax are sales to the United States government, sales to city and county governing bodies, sales to city and county boards of education, sales to private and church schools that offer essentially the same curriculum as grades K-12, sales to the National Guard, sales to the Alabama Institute for the Deaf and Blind, sales to the Department of Youth Services, and sales to be used in aircraft, ships, vessels, barges, locomotives, railroad equipment, off-road vehicles, and for agricultural purposes. The Alabama Department of Revenue has been authorized by Act 92-249 to administer this tax beginning June 1, 1992. Forms may be secured from the Sales, Use & Business Tax Division, P.O. Box 327540, Montgomery, AL 36132-7540.

JACKSON COUNTY

This Act provides that the Jackson County Commission can levy an excise tax of three (3) cents per gallon on all persons, corporations, copartnerships, companies, agencies, and associations engaged in the business of selling, distributing, storing, or withdrawing from storage in Jackson County for any purpose whatsoever, gasoline, motor fuel, and their substitutes. This tax shall not apply to the sale of gasoline or motor fuel in interstate commerce, and if the tax has been paid once by a distributor, retail dealer, or storer such payment shall be sufficient. The exemptions from this tax are sales to the State of Alabama or any agency thereof, county governing agencies, municipalities, boards of education, National Guard Armories, and the federal government or any agency thereof. The Alabama Department of Revenue has been authorized by the Jackson County Commission to administer this tax beginning November 1, 1989. Forms may be secured from the Sales, Use & Business Tax Division, P.O. Box 327540, Montgomery, AL 36132-7540.

LOWNDES COUNTY

This Act provides that Lowndes County Commission can levy an excise tax of two (2) cents per gallon on all persons, corporations, copartnerships, companies, agencies, and associations engaged in the business of selling, distributing, storing, or withdrawing from storage in Lowndes County, for any purpose whatsoever, gasoline, motor fuel, and their substitutes. This tax shall not apply to the sale of gasoline or motor fuel in interstate commerce, and if the tax has been paid once by a distributor, retail dealer, or storer such payment shall be sufficient. The exemptions from this tax are sales to the State of Alabama or any agency thereof, county governing agencies, municipalities, and boards of education. The Alabama Department of Revenue has been authorized by the Lowndes County Commission to administer this tax beginning October 15, 1988. Forms may be secured from the Sales, Use & Business Tax Division, P.O. Box 327540, Montgomery, AL 36132-7540.

**ACTIVE GASOLINE AND MOTOR FUELS
BONDED DEALERS, DISTRIBUTORS OR STORERS
8/29/2005**

ACCOUNT	NAME	CITY	STATE	EFFECTIVE DATE
G0001947	A & M OIL COMPANY LLC	TUSCALOOSA	AL	3/22/1996
G0000930	A W HERNDON OIL COMPANY INC	ABBEVILLE	AL	3/1/1971
G0000957	ALLEN OIL CO OF SYLACAUGA INC	SYLACAUGA	AL	12/1/1971
G0001811	ALLIED ENERGY CORPORATION	BIRMINGHAM	AL	7/26/1990
G0002056	ALLSTAR PETROLEUM INC	DULUTH	GA	12/4/2000
G0000954	AMERADA HESS CORPORATION	WOODBIDGE	NJ	11/1/1971
MF004179	AMERICAN GENERAL OIL CORPORATION	MOBILE	AL	3/6/1990
G0001423	ANDALUSIA ENTERPRISES INC	BIRMINGHAM	AL	8/17/1981
G0001812	APEX OIL COMPANY INC	SAINT LOUIS	MO	8/2/1990
G0001948	ARCHER DANIELS MIDLAND COMPANY	DECATUR	IL	4/1/1996
G0001941	ARROW ENERGY INC	SALINE	MI	12/21/1995
AV000059	ASCENT AVIATION GROUP INC	PARISH	NY	12/15/1999
G0001774	ASTRA OIL COMPANY INC	HUNTINGTON BH	CA	1/24/2003
G0002135	ATLANTIC TRADING & MARKETING INC	HOUSTON	TX	4/18/2005
G0002113	AVENTINE RENEWABLE ENERGY INC	PEKIN	IL	9/16/2003
AV000012	AVFUEL CORPORATION	ANN ARBOR	MI	10/25/1984
G0001954	B & B PETROLEUM PRODUCTS LLC	CULLMAN	AL	7/15/1996
MF004411	B & G SUPPLY CO INC	ALBERTVILLE	AL	7/6/1993
G0001916	BAGGETT OIL COMPANY LP	FLORENCE	AL	8/1/1994
G0001498	BANKS OIL COMPANY INC	CARROLLTON	GA	5/10/1982
G0001472	BARR DISTRIBUTING COMPANY INC	EUFAULA	AL	2/5/1982
MF004250	BEARD OIL PIPELINE SUPPLY INC	MT PLEASANT	MI	9/18/1991
G0001695	BEARDEN OIL COMPANY INC	EASTMAN	GA	4/21/1986
G0001193	BEN F BEARD OIL INC	TROY	AL	3/6/1997
G0002093	BENCHMARK RESOURCES INC	BENTONVILLE	AR	2/11/2002
G0001253	BENTON OIL SERVICE INC	CHATTANOOGA	TN	3/21/1979
G0000809	BIG LITTLE STORES INC	ENTERPRISE	AL	10/1/1966
MF004527	BIGBEE TRANSPORTATION INC	COLUMBUS	MS	4/6/2000
G0001725	BIRMINGHAM CONVENIENCE STORES	BIRMINGHAM	AL	3/16/1987
G0001267	BLACK & BOTTS OIL COMPANY INC	TROY	AL	7/16/1979
MF003240	BOLTON OIL COMPANY	EVERGREEN	AL	7/25/1980
MF000748	BON SECOUR FISHERIES INC	BON SECOUR	AL	2/16/1960
G0001393	BOWDEN OIL COMPANY INC	SYLACAUGA	AL	2/13/1981
MF004528	BOWLING OIL COMPANY INC	FAYETTE	AL	5/17/2001
G0001031	BP PRODUCTS NORTH AMERICA INC	HOUSTON	TX	1/1/1973
G0001737	BRAD LANIER OIL CO INC	ALBANY	GA	8/24/1987
G0002077	BREWER OIL COMPANY INC	CORINTH	MS	7/31/2001
G0002071	BULL MARKET CO INC	PULASKI	TN	6/19/2001
G0001999	BUMPERS OIL COMPANY LLC	JACKSON	AL	4/30/1998
G0002076	BUNDRANTS CAR CARE SERVICE	WAYNESBORO	TN	7/25/2001
G0001108	BURNS & BURNS INC	MERIDIAN	MS	6/17/1975
G0001544	BURNS OIL COMPANY INC	PASCAGOULA	MS	11/16/1982
G0001550	C B PROPERTIES INC	ATLANTA	GA	12/16/1982
G0001910	C F J PROPERTIES	OGDEN	UT	3/28/1994
G0001992	CAMPBELL & SONS LUBRICANTS LLC	DECATUR	AL	1/6/1998
G0000903	CANNON OIL CORPORATION	DOTHAN	AL	4/16/1970
G0002068	CARGILL INCORPORATED PETROLEUM TRADI	MINNETONKA	MN	5/14/2001
G0001556	CARTER SAM T OIL COMPANY INC	SHEFFIELD	AL	1/3/1983
G0001964	CARY OIL COMPANY INC	CARY	NC	1/3/1997
G0001538	CEDAR BLUFF OIL COMPANY INC	CEDAR BLUFF	AL	10/1/1982

**ACTIVE GASOLINE AND MOTOR FUELS
BONDED DEALERS, DISTRIBUTORS OR STORERS
8/29/2005**

ACCOUNT	NAME	CITY	STATE	EFFECTIVE DATE
G0001516	CHAPMAN CORPORATION	ALEX CITY	AL	7/1/1982
G0001706	CHATHAM OIL CO INC	TUSCALOOSA	AL	10/6/1986
G0002101	CHATTAHOOCHEE OIL COMPANY INC	WEST POINT	GA	10/4/2002
G0002051	CHEVRON PHILLIPS CHEMICAL COMPANY	WOODLANDS	TX	10/16/2000
G0001168	CHEVRON U S A INC	CONCORD	CA	2/1/1977
G0002087	CHS INC	SAINT PAUL	MN	11/1/2001
G0001907	CIRCLE K STORES INC	PHOENIX	AZ	1/31/1994
G0001570	CITGO PETROLEUM CORPORATION	TULSA	OK	5/1/1983
G0001373	CLARK OIL COMPANY INC	WAYNESBORO	MS	12/15/1980
G0001723	CLARK OIL TRADING COMPANY	SAINT LOUIS	MO	2/1/1987
G0001845	CLEVELAND OIL COMPANY INC	DEMOPOLIS	AL	2/13/1992
G0001412	COLLIER OIL COMPANY INC	OZARK	AL	6/10/1981
G0000947	COLLINS OIL COMPANY	SELMA	AL	9/15/1971
G0000578	COLONIAL OIL INDUSTRIES INC	SAVANNAH	GA	11/1/1956
G0002070	CONE OIL COMPANY INC	NASHVILLE	TN	6/15/2001
G0001858	CONOCOPHILLIPS COMPANY	BARTLESVILLE	OK	5/19/1992
G0002082	COOPER OIL COMPANY INC	BOAZ	AL	9/10/2001
G0001392	COPELAND OIL & GAS CO OF MOBILE INC	SARALAND	AL	2/9/1981
G0000986	COUGAR OIL INC	SELMA	AL	5/18/1972
G0001968	CRAWFORD & SONS OIL CO INC	ALBANY	GA	7/13/2001
G0001564	CREW DISTRIBUTING COMPANY INC	OPP	AL	3/7/1983
G0001064	CROWN OIL COMPANY	MOBILE	AL	12/5/1973
G0001718	CUMBERLAND ENVIRONMENTAL SERVICES INC	ATLANTA	GA	10/24/1990
G0001979	D & D OIL COMPANY INC	ROME	GA	7/19/1997
G0001425	DAN J SMITH JR DIST INC	GRIFFIN	GA	8/19/1981
G0000824	DANIEL HARRY L JOBBER	DADEVILLE	AL	6/1/1967
G0000720	DAVIS OIL COMPANY OF DOTHAN INC	DOTHAN	AL	6/1/1962
G0002028	DAVISON FUELS INC	MOBILE	AL	8/3/1999
MF004535	DAVISON PETROLEUM PRODUCTS LLC	RUSTON	LA	6/8/2005
G0002097	DEAN OIL COMPANY INC	SPRINGFIELD	TN	3/24/2002
MF004413	DEEP SEA FOODS INC	BAYOU LABATRE	AL	7/16/1993
AV000050	DEES OIL COMPANY INC	RIPLEY	MS	3/9/1994
G0002001	DEWEESE ENTERPRISES INC	MERIDIAN	MS	5/29/1998
G0000989	DIAMOND GASOLINE STATIONS INC	ATMORE	AL	7/6/1972
G0002144	DICKERSON PETROLEUM INC	KOSCIUSKO	MS	7/27/2005
G0000854	DIXIE OIL CO OF ALA INC	MERIDIAN	MS	9/1/1968
G0001170	DODSON OIL COMPANY OF FAYETTE INC	FAYETTE	AL	2/4/1977
G0000620	DOZIER OIL COMPANY INC	THOMASVILLE	AL	9/16/1958
G0001946	DUFOUR PETROLEUM INC	PETAL	MS	3/8/1996
G0002116	DUNHILL PRODUCTS L P	HOUSTON	TX	11/18/2003
G0001982	DURANT TRAVIS L TLD PETROLEUM	CAMDEN	AL	8/21/1997
MF004519	DUTCH LUBRICANTS INC	COLUMBUS	MS	8/26/1998
G0001205	DUTCH OIL COMPANY	COLUMBUS	MS	10/15/1977
MF004231	E R ODOM SALES	ARLEY	AL	5/23/1991
AV000062	EASTERN AVIATION FUELS INC	NEW BERN	NC	9/13/2001
G0000918	EDWARDS OIL CO OF LAWRENCEBURG INC	LAWRENCEBURG	TN	9/16/1970
G0002020	EIDSON PETROLEUM INC	CULLMAN	AL	2/26/1999
G0001981	ELLIS OIL COMPANY	FORT DEPOSIT	AL	8/11/1997
G0002055	ENERGY MERCHANT LLC	BEL AIR	MD	11/29/2000
G0001978	ENTEC STATIONS INC	MONTGOMERY	AL	7/14/1997

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ACCOUNT	NAME	CITY	STATE	EFFECTIVE DATE
AV000055	EPIC AVIATION LLC	SALEM	OR	5/17/1999
AV000021	EPSILON TRADING INC	ATLANTA	GA	3/4/1987
AV000054	EQUILON ENTERPRISES LLC DBA SHELL OIL P	HOUSTON	TX	6/30/1998
G0002102	EXCELL PETROLEUM LLC	DULUTH	GA	11/14/2002
G0001015	EXXON MOBIL CORPORATION	HOUSTON	TX	1/1/1973
G0000898	EXXONMOBIL OIL CORPORATION	HOUSTON	TX	3/2/1970
G0001602	FEASTER & SONS OIL DISTRIBUTOR	MONROEVILLE	AL	1/11/1984
G0002138	FLASH OIL CO OF AR INC	WEST MEMPHIS	AR	6/1/2005
G0001973	FLETCHER OIL COMPANY	DOUGLAS	GA	5/27/1997
G0001134	FLETCHER SMITH OIL COMPANY INC	CITRONELLE	AL	3/16/1976
G0000965	FLINT HILLS RESOURCES LP	WICHITA	KS	2/1/1972
G0001969	FLYING J INC	OGDEN	UT	5/5/1997
G0001950	FORT OIL CO INC	LUMPKIN	GA	4/2/1996
G0000945	FOWLER OIL COMPANY INC	FAYETTE	AL	9/1/1971
G0002125	FREEDOM FUELS LLC	KENT	AL	9/1/2004
G0000864	FRIDAY OIL COMPANY INC	TUSCALOOSA	AL	12/1/1968
MF004520	FUEL AND MARINE MARKETING LLC	CONCORD	CA	2/2/1999
G0001995	FUEL CENTER INC THE DICUS OIL COMPA	HOLLYWOOD	AL	2/20/1998
G0002122	FUEL DESK LLC THE	CUMMING	GA	7/19/2004
G0002108	FUEL MASTERS LLC	ABILENE	TX	6/26/2003
MF004414	FUELWORLD INC	BRANTLEY	AL	7/13/1995
G0001977	G O C LTD	BUTLER	AL	7/9/1997
G0001715	G P & W INC CENTER OIL COMP	SAINT LOUIS	MO	12/1/1986
G0001802	GAS N GO OIL CO INC	FAIRHOPE	AL	5/23/1990
G0001988	GENERAL SALES & SERVICE INC TORCO RACING FU	DECATUR	MI	10/24/1997
G0001899	GEO H GREEN OIL INC	FAIRBURN	GA	10/1/1993
G0002011	GERALD ROBERTSON ENTERPRISES INC	ONEONTA	AL	10/16/1998
MF004533	GILES FARMERS COOPERATIVE	PULASKI	TN	5/1/2004
G0002069	GJIJ CHEMICALS INC	GREENWICH	CT	5/30/2001
G0001918	GLENCORE LTD	STAMFORD	CT	8/22/1994
G0001960	GLENS SUPER SERVICE STATIONS OF AL INC	PENSACOLA	FL	11/8/1996
G0002143	GLOBAL COMPANIES LLC	WALTHAM	MA	7/27/2005
G0002014	GOODWAY REFINING LLC	BREWTON	AL	11/2/1998
G0001974	GOWEN OIL COMPANY INC	FOLKSTON	GA	5/29/1997
G0000829	GRACEVILLE OIL COMPANY	GRACEVILLE	FL	8/1/1967
G0002106	GREENSBORO FARMERS COOPERATIVE	GREENSBORO	AL	5/22/2003
G0001998	GRIGGS OIL COMPANY INC	PHENIX CITY	AL	4/14/1998
G0001563	GRIST OIL COMPANY INC	BLAKELY	GA	3/4/1983
G0001729	GRP INC	UNION SPRINGS	AL	4/29/1987
MF004534	GULF COAST FUELS LLC	PENSACOLA	FL	2/18/2005
G0001913	GULFSTREAM TRADING LTD	HOUSTON	TX	5/20/1994
G0002047	H & H OIL DISTRIBUTORS LLC	BESSEMER	AL	9/29/2000
G0001920	H J WALKER OIL CO INC	S PITTSBURG	TN	8/29/1994
G0001487	H O ROGERS OIL CO INC	CAMDEN	AL	4/6/1982
G0000863	H OIL INC	LACEYS SPRING	AL	12/2/1968
G0001138	HAGER OIL COMPANY INC	JASPER	AL	12/15/1989
G0001975	HAMILTON PETROLEUM INC	HAMILTON	AL	6/18/1997
G0001304	HANDLEY DISTRIBUTING COMPANY INC	ROANOKE	AL	3/17/1980
G0001107	HAROLD L MARTIN DISTRIBUTING CO INC	HALEYVILLE	AL	6/10/1975
MF004479	HARRISON JEFF HARRISON DISTRI	CULLMAN	AL	1/11/1995

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ACCOUNT	NAME	CITY	STATE	EFFECTIVE DATE
G0001848	HARTSELLE CITY OF	HARTSELLE	AL	3/13/1992
G0001733	HAWKINS OIL CO OF LAGRANGE INC	LAGRANGE	GA	5/20/1987
G0001575	HAYS & SON OIL COMPANY INC	CULLMAN	AL	6/3/1983
G0001826	HEATH OIL CO INC	WINCHESTER	TN	3/14/1997
G0001890	HENRY OIL CO INC	HOUSTON	MS	5/4/1993
G0001306	HENRY OIL COMPANY INC	JASPER	AL	3/18/1980
G0001044	HERNDON OIL CORPORATION	ABBEVILLE	AL	7/16/1973
G0001985	HESS ENERGY TRADING COMPANY LLC	NEW YORK	NY	9/26/1997
MF004529	HI RIDGE TRANSPORT INC	HIGHLAND HOME	AL	3/27/2002
G0001951	HI TECH FUELS INC	BIRMINGHAM	AL	4/10/1996
G0001422	HICKS OIL COMPANY INC	ATHENS	AL	8/10/1981
G0001022	HIGGINBOTHAM OIL COMPANY INC	PELHAM	AL	2/1/1973
G0001289	HILL PETROLEUM INC	GOODWATER	AL	12/17/1979
G0001886	HILLER GROUP INC	TAMPA	FL	4/21/1993
G0002126	HOBBS PURNELL OIL CO INC	LAWRENCEBURG	TN	9/15/2004
G0001144	HOLLAR COMPANY INC THE	GADSDEN	AL	6/1/1976
G0002066	HOLLEY OIL COMPANY INC	WETUMPKA	AL	4/20/2001
G0001363	HOLMES OIL COMPANY INC	CULLMAN	AL	12/1/1980
G0001404	HOLMES OIL COMPANY INC	BESSEMER	AL	5/18/1981
G0001084	HOME OIL COMPANY INC	COWARTS	AL	11/8/1974
G0002003	HORTON OIL COMPANY LLC	BREWTON	AL	7/2/1998
G0001445	HOWARD OIL COMPANY INC	CULLMAN	AL	10/15/1981
G0001865	HUFFMAN WILLIAM C HUFFMAN OIL CO	WEST POINT	MS	8/3/1992
G0000316	HUNT REFINING COMPANY INC	TUSCALOOSA	AL	4/15/1947
MF004223	IND OIL INC	WAYNESBORO	MS	3/26/1991
G0000009	INTERSTATE OIL CO INC	MONTGOMERY	AL	11/4/1932
G0000981	IRA PHILLIPS INC	GADSDEN	AL	5/4/1972
G0000657	J & J OIL COMPANY INC	ATHENS	AL	9/15/1959
G0001994	J ARON & COMPANY	NEW YORK	NY	2/9/1998
G0002061	J BRYCE SMITH OIL COMPANY INC	LUVERNE	AL	1/1/2001
G0001962	J F M INC	FLOWOOD	MS	12/9/1996
G0001408	JACK GREEN OIL CO INC	OXFORD	AL	5/21/1981
G0001618	JACKSON COUNTY OIL CO INC	SCOTTSBORO	AL	5/28/1984
G0001884	JASPER OIL INC	JASPER	AL	4/16/1993
G0001854	JAT OIL & SUPPLY INC	CHATTANOOGA	TN	4/29/1992
G0001519	JET PEP INC	HOLLY POND	AL	7/15/1982
G0001807	JETER OIL COMPANY	GOSHEN	AL	6/15/1990
G0002139	JOHN E RETZNER OIL COMPANY INC	SUNMAN	IN	7/6/2005
G0001197	JOHN L BURKHEAD INC	JAY	FL	8/1/1977
G0001228	JOHN T DAVIS OIL CO INC	ANNISTON	AL	5/1/1978
MF004509	JOHN W STONE OIL DISTRIBUTOR LLC	GRETN	LA	7/22/1996
G0000827	JONES OIL CO INC	SELMA	AL	7/2/1992
G0001480	JUNIOR FOOD STORES OF WEST FL INC	HUTCHINSON	KS	3/15/1982
G0002022	K & R OIL COMPANY INC	RED BAY	AL	3/17/1999
G0001426	KEEMAN PETROLEUM COMPANY INC	VALDOSTA	GA	8/24/1981
G0001788	KEITHCO PETROLEUM INC	HATTIESBURG	MS	11/1/1989
G0001551	KELLEY OIL COMPANY	WAYNESBORO	MS	12/16/1982
G0001792	KEYSTOPS INC	FRANKLIN	KY	1/24/1990
MF002898	KMG BERNUTH INC	HOUSTON	TX	8/26/1993
G0001453	KNIGHT OIL COMPANY INC	ALBERTVILLE	AL	11/5/1981

**ACTIVE GASOLINE AND MOTOR FUELS
BONDED DEALERS, DISTRIBUTORS OR STORERS
8/29/2005**

ACCOUNT	NAME	CITY	STATE	EFFECTIVE DATE
G0002103	KOCH SUPPLY & TRADING LP	WICHITA	KS	12/2/2002
G0002067	KROGER LP I	HUTCHINSON	KS	4/30/2001
G0001162	KRUPP OIL COMPANY INC	BIRMINGHAM	AL	11/18/1976
G0000955	KUYKENDALL & POWELL OIL CO INC	TUSCALOOSA	AL	11/3/1971
G0001303	L S JONES DISTRIBUTOR INC	SELMA	AL	3/10/1980
G0000806	LARKIN OIL COMPANY INC	LIVINGSTON	AL	8/1/1966
G0001288	LAWLEY OIL COMPANY INC	GOODWATER	AL	12/5/1979
G0001748	LITCO PETROLEUM INC	CORINTH	MS	4/1/1988
G0001401	LITTLE OIL COMPANY	HALEYVILLE	AL	5/6/1981
G0002099	LOUIS DREYFUS ENERGY SERVICES LP	WILTON	CT	8/23/2002
G0001568	LOWRY OIL COMPANY INC	WINFIELD	AL	5/4/1983
G0002109	LYKINS OIL COMPANY	MILFORD	OH	8/1/2003
G0001342	M F GARDNER OIL COMPANY INC	SCOTTSBORO	AL	9/24/1980
G0002083	MACON OIL COMPANY INC	MACON	MS	9/13/2001
G0001972	MACS MINIT MART INC MIDSTATES PETRO	VERNON	AL	5/14/1997
G0001219	MADDOX MOTOR COMPANY MADDOX OIL COMP	SULLIGENT	AL	3/1/1978
G0001818	MADISON CHEMICAL COMPANY INC	GOOD HOPE	GA	10/10/1990
G0001760	MADISON COUNTY COMMISSION	HUNTSVILLE	AL	10/25/1988
G0000904	MAJOR OIL CO INC	MONTGOMERY	AL	4/20/1970
G0001322	MANSFIELD OIL CO OF GAINESVILLE INC	GAINESVILLE	GA	7/1/1980
G0001266	MAPLES GAS COMPANY INC	MERIDIAN	MS	7/11/1979
G0001991	MARATHON ASHLAND PETROLEUM INC	FINDLAY	OH	1/6/1998
G0001586	MARCO PETROLEUM INC	BIRMINGHAM	AL	9/22/1983
G0001068	MARCUM OIL COMPANY INC	ONEONTA	AL	2/5/1974
G0002025	MARTIN PRODUCT SALES LLC	KILGORE	TX	6/11/1999
G0001577	MATHEWS PETROLEUM SUPPLY INC	ANDALUSIA	AL	6/16/1983
G0001169	MAX OIL COMPANY INC	GREENVILLE	AL	2/1/1977
G0002117	MAXCO DISTRIBUTORS INC	TUSCALOOSA	AL	2/2/2004
G0001528	MAYFIELD OIL COMPANY INC	CENTREVILLE	AL	8/1/1982
G0001940	MAYS DISTRIBUTING COMPANY INC	UNION SPRINGS	AL	12/10/1995
G0001347	MCBRIDE OIL COMPANY INC	ALICEVILLE	AL	10/7/1980
G0002123	MCCLENDON FUEL INC	SCOTTSBORO	AL	7/26/2004
G0000819	MCCULLOUGH SNAPPY SERVICE OIL CO INC	BIRMINGHAM	AL	4/1/1967
G0001652	MCDONALD OIL COMPANY INC	LA GRANGE	GA	3/28/1985
G0000875	MCGUIRE OIL COMPANY INC	MOBILE	AL	4/1/1969
G0001332	MCKENZIE OIL COMPANY INC	EUFAULA	AL	8/6/1980
G0000932	MCLEMORE DISTRIBUTORS INC	SILAS	AL	3/1/1971
G0001701	MCLURE OIL COMPANY INC	DULUTH	GA	7/10/1986
G0001956	MCMURPHY OIL COMPANY INC	ATMORE	AL	3/6/1997
G0001130	MCPHERSON OIL COMPANY INC	BIRMINGHAM	AL	2/6/1976
G0001369	MERRITT OIL COMPANY INC	MOBILE	AL	12/10/1980
G0001681	METRO PETROLEUM INC	ATLANTA	GA	1/13/1986
G0001967	METROPLEX ENERGY INC	ATLANTA	GA	3/31/1997
G0001413	MIDDLETON OIL COMPANY INC	GREENVILLE	AL	7/1/1981
G0001639	MIDSTREAM FUEL SERVICE LLC	MOBILE	AL	11/19/1984
MF004513	MILLER GROUP INC THE	MORROW	GA	2/3/1997
G0002019	MINTO ENERGY CORPORATION	MOBILE	AL	2/18/1999
G0001257	MITCHELL OIL COMPANY INC	FORT PAYNE	AL	4/6/1979
G0001961	MJE OIL COMPANY EVANS OIL CO	ONEONTA	AL	10/7/1996
G0001431	MOORE OIL COMPANY INC	BIRMINGHAM	AL	9/15/1981

**ACTIVE GASOLINE AND MOTOR FUELS
BONDED DEALERS, DISTRIBUTORS OR STORERS
8/29/2005**

ACCOUNT	NAME	CITY	STATE	EFFECTIVE DATE
G0001241	MOORE PETROLEUM COMPANY INC	WINFIELD	AL	10/1/1978
G0000411	MORGAN DISTRIBUTING COMPANY INC	OPP	AL	8/23/1950
G0001375	MORGAN OIL COMPANY A DIV OF MORGAN PROPERTIES	CULLMAN	AL	1/5/1981
G0001797	MORGAN STANLEY CAPITAL GROUP INC	PURCHASE	NY	3/8/1990
G0001867	MORRISON JERRY MORRISON OIL CO	STEENS	MS	8/24/1992
G0002010	MOTIVA ENTERPRISES LLC	HOUSTON	TX	10/1/1998
G0001955	MOTT OIL INC	BESSEMER	AL	7/10/1996
G0001877	MURPHY OIL USA INC	EL DORADO	AR	1/25/1993
G0001753	MUSCLE SHOALS CITY OF	SHEFFIELD	AL	7/10/1985
G0002046	MUSKET CORPORATION	OKLAHOMA CITY	OK	9/6/2000
G0002107	MYERS OIL COMPANY INC	MOBILE	AL	5/27/2003
G0001986	NEWMAN OIL COMPANY INC	COLUMBUS	MS	10/17/1997
G0001097	NEWTON OIL COMPANY INC	GREENVILLE	AL	4/16/1975
G0002086	NIC HOLDING CORPORATION	MELVILLE	NY	10/12/2001
G0000962	O STEEN OIL COMPANY INC	TUSCUMBIA	AL	1/1/1972
MF004512	OASIS TRAVEL CENTER LLC	ROBERTSDALE	AL	12/17/1996
G0002040	ON SITE FUEL SERVICE INC	BRANDON	MS	5/22/2000
G0002137	P & J PETROLEUM LLC	GREENFIELD	TN	5/18/2005
G0001727	P S ENERGY GROUP INC	ATLANTA	GA	3/6/1997
AV000061	PAGE AVJET FUEL COMPANY LLC	MIAMI	FL	2/22/2001
G0002129	PANTRY INCORPORATED THE	SANFORD	NC	12/1/2004
G0001424	PARRS INC	DEMOPOLIS	AL	8/17/1981
G0002024	PEEBLES OIL CO INC	HARTSELLE	AL	4/30/1999
G0002142	PERRY BROS OIL CO INC	AMERICUS	GA	7/18/2005
G0002111	PETROCOM ENERGY GROUP LTD	HOUSTON	TX	8/1/2003
G0001990	PETROLEUM ENGINEERING AND CONSTRUCTION	ATMORE	AL	12/2/1997
G0001936	PETROLEUM PURCHASING INC	GRIFFIN	GA	10/30/1995
G0001427	PETROLEUM SALES INC	DECATUR	AL	8/28/1981
G0002029	PETROLEUM TRADERS CORPORATION	FORT WAYNE	IN	9/15/1999
G0001952	PHIBRO INC	WESTPORT	CT	6/17/1996
G0002072	PILOT TRAVEL CENTERS LLC	KNOXVILLE	TN	6/28/2001
G0000716	PINCKARD OIL CO INC	BRUNDIDGE	AL	5/1/1962
G0001101	PLACID REFINING COMPANY LLC	PORT ALLEN	LA	5/1/1975
G0001776	PORTS PETROLEUM COMPANY INC	WOOSTER	OH	5/26/1989
G0002094	PREMCOR REFINING GROUP INC THE	OLD GREENWICH	CT	4/10/2002
G0001305	PRICE OIL INC	MONTGOMERY	AL	3/18/1980
G0000785	PRIDE OIL COMPANY INC	COLUMBUS	MS	6/16/1952
G0001410	PRINCE OIL COMPANY INC	PHILADELPHIA	MS	5/28/1981
G0002038	PROMARKETING LLC	TROY	AL	5/5/2000
G0001685	PRUETT OIL COMPANY INC	UNIONTOWN	AL	2/6/1986
G0001463	PUCKETT OIL COMPANY INC	PENSACOLA	FL	12/30/1981
G0001943	QUALITY PETROLEUM OF ALABAMA INC	HOOVER	AL	1/31/1996
G0002136	QUICK FUEL FLEET SERVICES LLC	MILWAUKEE	WI	5/3/2005
G0000749	R G HILL OIL COMPANY INC	LAGRANGE	GA	10/16/1963
G0001494	R J STUCKEY JR INC	CENTURY	FL	5/3/1982
G0001307	R K ALLEN OIL CO INC	TALLADEGA	AL	3/21/1980
G0001451	R K ALLEN OIL COMPANY SPURLIN OIL COM	TALLADEGA	AL	11/2/1981
G0001260	RACETRAC PETROLEUM INC	ATLANTA	GA	6/1/1979
G0001866	RACKLEY OIL INC	STARKVILLE	MS	8/13/1992
G0001745	RADCLIFF ECONOMY MARINE SERVIC	MOBILE	AL	3/14/1988

**ACTIVE GASOLINE AND MOTOR FUELS
BONDED DEALERS, DISTRIBUTORS OR STORERS
8/29/2005**

ACCOUNT	NAME	CITY	STATE	EFFECTIVE DATE
G0002062	RETIF OIL & FUEL LLC	NEW ORLEANS	LA	3/5/2001
G0002002	REVELS STORE INC	KINSTON	AL	6/23/1998
G0001663	RHOADCO DISTRIBUTORS	ELBA	AL	7/1/1985
G0001882	RICHARD E JOHNSON INC	WAYNESBORO	MS	3/29/1993
G0002110	RICHCOR INC	PENSACOLA	FL	7/30/2003
G0002036	RICHERSON OIL INC	BAY MINETTE	AL	2/17/2000
MF004530	ROBBINS BROTHERS INC	VERONA	MS	2/1/2003
G0001933	RUSSELL COUNTY BOARD OF EDUCATION	SEALE	AL	8/24/1995
G0000679	RUSSELL OIL COMPANY INC	LAPINE	AL	9/1/1960
G0001474	RUSSELL PETROLEUM CORP	MONTGOMERY	AL	2/16/1982
G0001518	RYDER ENERGY DISTRIBUTION CORP	MIAMI SPRINGS	FL	7/13/1982
G0002120	S A WHITE OIL COMPANY INC	MARIETTA	GA	5/7/2004
G0001063	SANDERS OIL COMPANY	COLUMBUS	MS	11/21/1973
G0002131	SANGAREE OIL COMPANY INC	MARIANNA	FL	2/24/2005
G0002127	SARACEN ENERGY PARTNERS LP	HOUSTON	TX	11/1/2004
G0000410	SAVINGS OIL COMPANY INC	TUPELO	MS	8/14/1950
G0001354	SAXON OIL COMPANY INC	OPELIKA	AL	10/20/1980
G0002007	SEMPRA ENERGY TRADING CORP	STAMFORD	CT	7/28/1998
G0002073	SHAW OIL COMPANY INC	WESTOVER	AL	6/29/2001
G0002085	SHEETZ INC	ALTOONA	PA	10/3/2001
G0002044	SHELL CHEMICAL LP	HOUSTON	TX	7/18/2000
G0002034	SHELL TRADING US COMPANY	HOUSTON	TX	2/2/2000
G0001360	SHUQUALAK OIL COMPANY	SHUQUALAK	MS	11/19/1980
G0001400	SIBLEY OIL COMPANY INC	RUSSELLVILLE	AL	5/1/1981
AV000056	SIMAR OIL COMPANY DBA KIRO Y L MAR	DARIEN	CT	7/19/1999
MF004452	SIMONS PETROLEUM INC	OKLAHOMA CITY	OK	6/21/1994
G0001752	SKYLINE OIL COMPANY INC	SCOTTSBORO	AL	6/22/1988
MF004508	SMALL & SMALL OIL CO INC	FAYETTEVILLE	TN	5/30/1996
G0002105	SOMMERS OIL COMPANY	RICHMOND HILL	GA	12/19/2002
G0001298	SOUTHEASTERN ENERGY CORPORATION	MONTGOMERY	AL	2/12/1980
G0001183	SOUTHEASTERN OIL CO INC	DOTHAN	AL	5/24/1977
G0001095	SOUTHERN OIL COMPANY INC	EMELLE	AL	3/13/1975
G0002039	SOUTHERN STATES COOPERATIVE INC	RICHMOND	VA	5/10/2000
G0001903	SOUTHLAND OIL COMPANY	JACKSON	MS	1/1/1994
G0002006	SOUTHWEST GEORGIA OIL COMPANY INC	BAINBRIDGE	GA	7/27/1998
G0001240	SPENCER COMPANIES INC THE	HUNTSVILLE	AL	10/11/1978
G0002098	SPETH JIM JIMS BEST STOP	SELMER	TN	6/11/2002
AV000058	SPRAGUE ENERGY CORPORATION	PORTSMOUTH	NH	10/25/1999
MF004524	SPRAGUE ENERGY CORPORATION	PORTSMOUTH	NH	10/19/1999
G0002133	STAR PETROLEUM INC	JASPER	AL	4/1/2005
G0001766	STARK PROPERTIES INC JONES PETROLEUM	JACKSON	GA	1/10/1989
G0001989	STATOIL MARKETING & TRADING US INC	STAMFORD	CT	11/10/1997
G0002063	STEPHENS OIL COMPANY INC	BRIERFIELD	AL	3/21/2001
G0000125	STERLING OIL COMPANY	GREENVILLE	AL	8/1/1934
G0001440	STEVENS OIL COMPANY	HUNTSVILLE	AL	10/2/1981
G0001576	STINSON PETROLEUM COMPANY INC	LAUREL	MS	6/7/1983
G0000983	SUNNY SOUTH LLC	TROY	AL	5/5/1972
G0001958	SUNOCO INC R&M	PHILADELPHIA	PA	10/18/1996
AV000044	SUNSHINE AERO INDUSTRIES INCORPORATED	CRESTVIEW	FL	2/10/1992
G0002134	SUPERIOR TRANSPORT INC	ROME	GA	4/12/2005

**ACTIVE GASOLINE AND MOTOR FUELS
BONDED DEALERS, DISTRIBUTORS OR STORERS
8/29/2005**

ACCOUNT	NAME	CITY	STATE	EFFECTIVE DATE
G0001636	T & W OIL COMPANY	COLUMBUS	GA	10/25/1984
G0001671	T D BROWN OIL COMPANY	GADSDEN	AL	10/1/1985
G0001980	TA OPERATING CORPORATION TRAVELCENTERS O	WESTLAKE	OH	7/28/1997
G0001850	TATE & LYLE INGREDIENTS AMERICAS INC	DECATUR	IL	3/19/1992
G0002141	TATE OIL CO INC	CRESTVIEW	FL	7/14/2005
G0001905	TATUM OIL INC	SHEFFIELD	AL	11/23/1993
G0001670	TAUBER OIL COMPANY	HOUSTON	TX	9/25/1985
G0001489	TERRY & YOUNG OIL COMPANY INC	MOULTON	AL	4/6/1982
G0000820	TOM JONES INCORPORATED	MONTGOMERY	AL	4/1/1967
G0001814	TOMMY BROOKS OIL CO INC	TUPELO	MS	8/29/1990
G0002132	TOMMY HOWE PETROLEUM INC	GUIN	AL	2/25/2005
G0002064	TOTAL PETROCHEMICALS USA INC	HOUSTON	TX	3/29/2001
G0002130	TRADE OIL COMPANY INC	GREENVILLE	NC	2/7/2005
G0002124	TRAILER SALES INC	HIGHLAND HOME	AL	8/17/2004
G0002023	TRANSMONTAIGNE PRODUCT SERVICES INC	DENVER	CO	4/1/1999
G0001301	TRI CO OIL COMPANY INC	REFORM	AL	3/1/1980
G0002088	TRI COUNTY COOPERATIVE INC	ALICEVILLE	AL	11/14/2001
G0002091	TRI STAR ENERGY LLC	NASHVILLE	TN	12/14/2001
AV000052	TRI STATE OIL COMPANY INC	BELLE CHASSE	LA	12/6/1994
G0001931	TRITON MARKETING INC	ATLANTA	GA	7/25/1995
G0001759	TRUMAN ARNOLD COMPANIES	TEXARKANA	TX	10/13/1988
G0001466	TURNER OIL COMPANY INC	WETUMPKA	AL	1/12/1982
G0002140	UNITED ENERGY DISTRIBUTORS INC	AIKEN	SC	7/6/2005
G0002128	UPS FUEL SERVICES INC	ROSWELL	GA	11/1/2004
G0001894	USA PETROLEUM CORPORATION	NEWBURY PARK	CA	8/2/1993
G0001942	VALERO MARKETING & SUPPLY CO	SAN ANTONIO	TX	12/29/1995
G0002118	VALOR LLC	OWENSBORO	KY	3/11/2004
G0001945	VETERANS OIL INC	BESSEMER	AL	2/29/1996
G0002037	VICTORY ENERGY LLC	COLUMBUS	MS	4/5/2000
G0001816	VITOL S A INC	HOUSTON	TX	9/13/1990
G0001830	VP RACING FUELS INC	ELMENDORF	TX	2/19/1991
G0000870	VULCAN OIL COMPANY INC	SHANNON	AL	1/16/1969
G0001225	VULCAN REFINING COMPANY	CORDOVA	AL	1/29/1991
G0001010	W C RICE OIL CO INC	BIRMINGHAM	AL	12/1/1972
G0002104	W H THOMAS OIL CO INC	CLANTON	AL	12/13/2002
G0001847	W T WADSWORTH OIL CO INC	TUSKEGEE	AL	2/24/1992
G0000993	WADSWORTH OIL COMPANY OF CLANTON INC	CLANTON	AL	8/3/1972
G0001965	WARING OIL COMPANY	VICKSBURG	MS	2/14/1997
G0001580	WARREN GEORGE E CORPORATION	VERO BEACH	FL	11/16/1993
G0001246	WATKINS OIL COMPANY INC	ATHENS	AL	11/17/1978
G0000840	WAVAHO OIL CO INC	LACEYS SPRING	AL	4/16/1968
G0001358	WEBB OIL CO INC	RUSSELLVILLE	AL	11/19/1980
MF004023	WEST BAY HARDWARE & MARINE INC	MOBILE	AL	5/1/1987
G0001325	WEST OIL COMPANY INC	WINFIELD	AL	7/11/1980
AV000060	WESTERN PETROLEUM COMPANY	EDEN PRAIRIE	MN	1/4/2000
G0001896	WHATLEY OIL & AUTO PARTS COMPANY	COLUMBUS	GA	8/17/1993
G0001585	WHITE OIL COMPANY INC	ABERDEEN	MS	9/16/1983
G0001717	WHOLESALE SOUTH INC	ATLANTA	GA	1/1/1987
G0001626	WILBURN OIL COMPANY INC	TUPELO	MS	8/14/1984
G0001915	WILLIAMS PETROLEUM INC	LACEYS SPRING	AL	7/19/1997

**ACTIVE GASOLINE AND MOTOR FUELS
BONDED DEALERS, DISTRIBUTORS OR STORERS
8/29/2005**

ACCOUNT	NAME	CITY	STATE	EFFECTIVE DATE
G0001039	WILLIAMSON OIL COMPANY INC	FORT PAYNE	AL	5/28/1973
G0001997	WILLOUGHBY INC	SAVANNAH	TN	2/27/1998
G0001140	WILSON HARRY W	SAMSON	AL	4/22/1976
G0001456	WILSON OIL COMPANY INC	AUBURN	AL	11/16/1981
G0001755	WINSTON COUNTY COMMISSION	DOUBLE SPGS	AL	3/3/1988
MF004525	WORLD ENERGY ALTERNATIVES LLC	CHELSEA	MA	11/8/1999
G0002121	WORLD FUEL SERVICES INC	DORAL	FL	7/1/2004
G0002032	YOUNG OIL INC	PIEDMONT	AL	10/22/1999

**ACTIVE LUBRICATING OIL
PERMIT HOLDERS
8/29/2005**

ACCOUNT	NAME	CITY	STATE	EFFECTIVE DATE
LO680730	ACE HARDWARE CORPORATION	LOXLEY	AL	10/11/1991
LO680650	ADAMS OIL ENTERPRISES INC	SAGINAW	MI	5/4/1990
LO680801	ADVANCE STORES COMPANY INC	ROANOKE	VA	10/19/1993
LO680732	AGCO PARTS DIVISION	BATAVIA	IL	10/24/1991
LO520681	AGRI CITY TRACTOR INC	ATHENS	AL	3/4/1991
LO100010	ALLEN INC OF CENTRE	CENTRE	AL	6/1/1985
LO610011	ALLEN OIL CO OF SYLACAUGA INC	SYLACAUGA	AL	12/1/1971
LO680018	AMERICAN HONDA MOTOR COMPANY INC	TORRANCE	CA	6/1/1985
LO680020	AMERICAN LUBRICANTS COMPANY	DAYTON	OH	6/1/1985
LO680741	AMERICAN SUZUKI MOTOR CORPORATION	BREA	CA	12/16/1991
LO680024	AMSOIL INC	SUPERIOR	WI	6/1/1985
LO200026	ANDALUSIA DISTRIBUTING CO INC	ANDALUSIA	AL	6/1/1985
LO680759	APOLLO OIL LLC	WINCHESTER	KY	7/28/1993
LO680898	APP RESOURCES INC	EAST POINT	GA	11/8/1996
LO680105	APPLIED INDUSTRIAL TECHNOLOGIES	CLEVELAND	OH	6/1/1985
LO680025	ASHLAND INC	LEXINGTON	KY	10/26/1993
LO681105	ASHLAND INC	LEXINGTON	KY	7/11/2005
LO480725	ASSOCIATE JOBBERS WAREHOUSE INC	BOAZ	AL	9/5/1991
LO680541	ATLANTA FUEL COMPANY	ATLANTA	GA	7/29/1987
LO680901	ATLAS COPCO COMPRESSORS INC	HOLYOKE	MA	12/11/1996
LO680867	AUTOZONE STORES INC	MEMPHIS	TN	8/24/1995
LO370980	B & B SERVICE & SUPPLY INC	BIRMINGHAM	AL	5/4/1999
LO030032	BARR DISTRIBUTING COMPANY INC	EUFAULA	AL	2/5/1982
LO350035	BELL SUPPLY CO INC	DOTHAN	AL	6/1/1985
LO550039	BEN F BEARD OIL INC	TROY	AL	7/1/1977
LO680572	BEST WADE PETROLEUM INC	RIPLEY	TN	7/12/1988
LO370855	BIRMINGHAM ELECTRIC BATTERY CO INC	BIRMINGHAM	AL	7/19/1995
LO550041	BLACK & BOTTS OIL COMPANY INC	TROY	AL	7/16/1979
LO681030	BOMBARDIER CORPORATION OF AMERICA BOATS & E	STURTEVANT	WI	6/6/2001
LO680981	BOMBARDIER MOTOR CORPORATION OF AMERICA	STURTEVANT	WI	5/4/1999
LO610047	BOWDEN OIL COMPANY INC	SYLACAUGA	AL	2/13/1981
LO681091	BP LUBRICANTS USA INC	HOUSTON	TX	4/7/2004
LO681099	BP MARINE LIMITED	HOUSTON	TX	11/12/2004
LO681044	BP PRODUCTS NORTH AMERICA INC	HOUSTON	TX	11/19/2001
LO310552	BRYSON IMPLEMENT CO INC	SAMSON	AL	11/16/1987
LO680054	BURLINGTON NORTHERN AND SANTA FE RAILWAY COMP	FORT WORTH	TX	6/1/1985
LO450935	CAMPBELL & SONS LUBRICANTS LLC	DECATUR	AL	12/11/1997
LO370781	CAPITAL FLUIDS INC	FAIRFIELD	AL	3/23/1993
LO450993	CEASCO INC	MADISON	AL	11/29/1999
LO681085	CENTRAL OIL & SUPPLY CORP	MONROE	LA	1/26/2004
LO680070	CHEVRON U S A INC	CONCORD	CA	2/1/1977
LO681079	CHS INC	SAINT PAUL	MN	9/29/2003
LO680072	CITGO PETROLEUM CORPORATION	TULSA	OK	5/1/1983
LO370073	CITY WHOLESALE INC	BIRMINGHAM	AL	6/1/1985
LO680951	COASTAL CHEMICAL COMPANY LLC	ABBEVILLE	LA	6/9/1998
LO480680	COKER TRACTOR CO INC	ARAB	AL	3/1/1991
LO480735	COLLINS AUTO PARTS INC	GUNTERSVILLE	AL	11/14/1991
LO680774	CONOCOPHILLIPS COMPANY	BARTLESVILLE	OK	12/16/1992
LO680870	CONSOLIDATED COMPANIES INC CONCO FOOD DIST	LAFAYETTE	LA	9/14/1995
LO681094	CORE MARK ATLANTA	SEATTLE	WA	6/14/2004

**ACTIVE LUBRICATING OIL
PERMIT HOLDERS
8/29/2005**

ACCOUNT	NAME	CITY	STATE	EFFECTIVE DATE
LO681052	COSTCO WHOLESALE 356	ISSAQUAH	WA	3/20/2002
LO681075	COSTCO WHOLESALE 362	ISSAQUAH	WA	7/1/2003
LO240087	COUGAR OIL INC	SELMA	AL	5/18/1972
LO680912	CRAWFORD & SONS OIL CO INC	ALBANY	GA	5/20/1997
LO200436	CREW DISTRIBUTING COMPANY INC	OPP	AL	3/7/1983
LO680961	CSC DISTRIBUTION INC	COLUMBUS	OH	10/1/1998
LO681055	DA LUBRICANTS CO INC	INDIANAPOLIS	IN	8/20/2002
LO681097	DAIMLERCHRYSLER MOTORS COMPANY LLC	CENTER LINE	MI	8/11/2004
LO680093	DARSEY OIL COMPANY INC	ALBANY	GA	9/8/1975
LO350096	DAVIS OIL COMPANY OF DOTHAN INC	DOTHAN	AL	6/1/1962
LO490098	DAVISON OIL COMPANY INC	MOBILE	AL	3/12/1970
LO490804	DEEP SEA FOODS INC	BAYOU LABATRE	AL	10/26/1993
LO280889	DEKALB EQUIPMENT & ENGINEERING INC	FORT PAYNE	AL	8/19/1996
LO251006	DEKALB TRACTOR COMPANY INC	GERALDINE	AL	5/23/2000
LO460702	DEMOPOLIS YACHT BASIN	DEMOPOLIS	AL	6/13/1991
LO640745	DOBBINS OIL COMPANY INC	KANSAS	AL	1/21/1992
LO680108	DOLGEN CORPORATION INC	GOODLETTSVILLE	TN	1/1/1983
LO680906	DUTCH LUBRICANTS INC	COLUMBUS	MS	2/24/1997
LO681014	EBY BROWN COMPANY LLC	NAPERVILLE	IL	12/13/2000
LO680747	ED TUCKER DISTRIBUTOR INC TUCKER ROCKY DI	FORT WORTH	TX	4/1/1997
LO680118	EDWARDS OIL CO OF LAWRENCEBURG INC	LAWRENCEBURG	TN	9/16/1970
LO430894	ELLIS OIL COMPANY	FORT DEPOSIT	AL	9/30/1996
LO370695	EXPRESS OIL CHANGE INC	TRUSSVILLE	AL	5/21/1991
LO680120	EXXON MOBIL CORPORATION	HOUSTON	TX	1/1/1973
LO680250	EXXONMOBIL OIL CORPORATION	HOUSTON	TX	3/2/1970
LO680121	FAMILY DOLLAR STORES INC	CHARLOTTE	NC	6/1/1985
LO270692	FARM CENTER THE	BREWTON	AL	5/8/1991
LO591020	FARMER JUNIOR C FARMER EQUIPMEN	ASHVILLE	AL	3/20/2001
LO370682	FARMERS GIN & TRACTOR CO	WARRIOR	AL	5/15/2001
LO450122	FARMERS TRACTOR COMPANY INC	HUNTSVILLE	AL	6/1/1985
LO500125	FEASTER & SONS OIL DISTRIBUTOR	MONROEVILLE	AL	1/11/1984
LO680126	FITE CLIFFORD D COMPANY	CEDARTOWN	GA	6/1/1985
LO681043	FLEETPRIDE INC	CRP CHRISTI	TX	8/1/2002
LO680919	FLETCHER OIL COMPANY	DOUGLAS	GA	7/23/1997
LO680705	FLINT EQUIPMENT CO INC	ALBANY	GA	6/19/1991
LO200666	FOLEY IMPLEMENT CO INC	FOLEY	AL	2/21/1991
LO680827	FORT OIL CO INC	LUMPKIN	GA	4/15/1994
LO681011	FREDS STORES OF TENNESSEE INC	MEMPHIS	TN	11/22/2000
LO630132	FRIDAY OIL COMPANY INC	TUSCALOOSA	AL	12/1/1968
LO680999	FUCHS LUBRICANTS COMPANY	HARVEY	IL	3/22/2000
LO680970	FUEL AND MARINE MARKETING LLC	CONCORD	CA	1/6/1999
LO360937	FUEL CENTER INC THE DICUS OIL COMPA	HOLLYWOOD	AL	1/28/1998
LO120911	G O C LTD	BUTLER	AL	5/14/1997
LO281025	GADSDEN TURF AND TRACTOR	GADSDEN	AL	5/7/2001
LO360135	GENERAL EQUIPMENT COMPANY INC	SCOTTSBORO	AL	6/1/1985
LO370914	GENERAL MACHINERY COMPANY INC	BIRMINGHAM	AL	6/30/1997
LO681078	GENUINE PARTS CO NAPA DISTRIBUTI	SYLVESTER	GA	9/15/2003
LO680137	GENUINE PARTS COMPANY	MEMPHIS	TN	6/1/1985
LO681104	GENUINE PARTS COMPANY	JEFFERSON	LA	4/27/2005
LO370846	GENUINE PARTS COMPANY NAPA BIRMINGHAM	BIRMINGHAM	AL	11/29/1994

**ACTIVE LUBRICATING OIL
PERMIT HOLDERS
8/29/2005**

ACCOUNT	NAME	CITY	STATE	EFFECTIVE DATE
LO680142	GRACEVILLE OIL COMPANY	GRACEVILLE	FL	8/1/1967
LO110691	GRAY & SONS IMPLEMENT CO INC	CLANTON	AL	5/2/1991
LO330684	GREENSBORO TRACTOR INC	GREENSBORO	AL	3/11/1991
LO680658	GRIST OIL COMPANY INC	BLAKELY	GA	12/18/1990
LO200280	H B PAULK GROCERY CO INC	OPP	AL	6/1/1985
LO680396	H J WALKER OIL CO INC	S PITTSBURG	TN	11/23/1981
LO600308	H O ROGERS OIL CO INC	CAMDEN	AL	4/6/1982
LO680874	H T HACKNEY CO THE	HUNTSVILLE	AL	9/1/1995
LO680958	H T HACKNEY CO THE	KNOXVILLE	TN	9/8/1998
LO680909	H T HACKNEY COMPANY THE	PENSACOLA	FL	5/7/1997
LO640156	HAGER OIL COMPANY INC	JASPER	AL	6/1/1985
LO680158	HAMMER S	WINCHESTER	TN	6/1/1985
LO680537	HAWKINS OIL CO OF LAGRANGE INC	LAGRANGE	GA	5/20/1987
LO220161	HAYS & SON OIL COMPANY INC	CULLMAN	AL	6/3/1983
LO340551	HENRY FARM SUPPLY CENTER INC	ABBEVILLE	AL	11/16/1987
LO490172	HILLMAN OIL INC	MOBILE	AL	6/1/1985
LO681102	HJS OF WISCONSIN INC	WAUKESHA	WI	2/16/2005
LO681080	HOLLINGSWORTH OIL CO INC	SPRINGFIELD	TN	10/2/2003
LO371027	HOLMES OIL COMPANY INC	BESSEMER	AL	5/24/2001
LO681003	HOME DEPOT USA INC THE	ATLANTA	GA	4/27/2000
LO350175	HOME OIL COMPANY INC	COWARTS	AL	11/8/1974
LO520679	HOOD TRACTOR & RV CENTER INC	DECATUR	AL	3/1/1991
LO270966	HORTON OIL COMPANY LLC	BREWTON	AL	12/3/1998
LO220180	HOWARD OIL COMPANY INC	CULLMAN	AL	10/15/1981
LO680184	HUNTER OIL CO	CHATTANOOGA	TN	6/1/1985
LO680659	HUSQVARNA FOREST & GARDEN	CHARLOTTE	NC	12/27/1990
LO680619	IND OIL INC	WAYNESBORO	MS	8/7/1989
LO681070	INDUSTRIAL CHEMICALS INC	BIRMINGHAM	AL	2/14/2003
LO680571	INDUSTRIAL LUBRICANTS INC	MEMPHIS	TN	6/1/1988
LO371001	INGERSOLL RAND COMPANY	MONTVALE	NJ	4/26/2000
LO680729	INTERNATIONAL TRUCK AND ENGINE CORPORATION	KNOXVILLE	TN	10/10/1991
LO510190	INTERSTATE OIL CO INC	MONTGOMERY	AL	11/4/1932
LO681026	IPCO INC MGH WHOLESALE G	LAWRENCEBURG	TN	5/17/2001
LO280290	IRA PHILLIPS INC	GADSDEN	AL	5/4/1972
LO211019	J BRYCE SMITH OIL COMPANY INC	LUVERNE	AL	1/1/2001
LO680309	J J ROGERS & SONS INC	TUPELO	MS	6/1/1985
LO080147	JACK GREEN OIL CO INC	OXFORD	AL	5/21/1981
LO681028	JACKSON OIL PRODUCTS INC	PEARL	MS	6/1/2001
LO640644	JASPER OIL INC	JASPER	AL	5/9/1990
LO460202	JONES OIL CO INC	SELMA	AL	7/1/1967
LO680205	K MART CORPORATION	TROY	MI	6/1/1985
LO680740	KAWASAKI MOTOR CORP U S A	SANTA ANA	CA	12/10/1991
LO680208	KELLEY OIL COMPANY	WAYNESBORO	MS	12/16/1982
LO680956	KELSO OIL COMPANY	KNOXVILLE	TN	8/11/1998
LO680952	KELTNER ENTERPRISES INC	SPRINGFIELD	MO	6/9/1998
LO681077	KIMBRO OIL COMPANY	NASHVILLE	TN	9/15/2003
LO480212	KNIGHT OIL COMPANY INC	ALBERTVILLE	AL	1/5/1981
LO680698	KROGER CO THE	NASHVILLE	TN	6/4/1991
LO681073	KROGER LIMITED PARTNERSHIP II PEYTONS MID SOU	PORTLAND	TN	3/24/2003
LO681041	LARD OIL COMPANY INC	DENHAM SPGS	LA	11/1/2001

**ACTIVE LUBRICATING OIL
PERMIT HOLDERS
8/29/2005**

ACCOUNT	NAME	CITY	STATE	EFFECTIVE DATE
LO600219	LARKIN OIL COMPANY INC	LIVINGSTON	AL	8/1/1966
LO680739	LEMANS CORPORATION PARTS UNLIMITED	JANESVILLE	WI	12/10/1991
LO680892	LEROI CORPORATION COMPAIR LEROI	SIDNEY	OH	9/30/1996
LO430222	LITTLE OIL COMPANY	HALEYVILLE	AL	5/6/1981
LO370940	LONG LEWIS HARDWARE COMPANY	BIRMINGHAM	AL	2/17/1998
LO680223	LONG WHOLESALE INC	MERIDIAN	MS	6/1/1985
LO681008	LUBRICANTS USA LP	PLANO	TX	9/12/2000
LO680226	LUBRICATION ENGINEERS INC	WICHITA	KS	6/1/1985
LO680771	LUBRICATION SERVICES LP	OKLAHOMA CITY	OK	10/26/1992
LO380727	MADDOX MOTOR COMPANY MADDOX OIL COMP	SULLIGENT	AL	9/24/1991
LO510995	MAJOR LUBRICANTS COMPANY INC	MONTGOMERY	AL	1/21/2000
LO050236	MARCUM OIL COMPANY INC	ONEONTA	AL	2/5/1974
LO200238	MATHEWS PETROLEUM SUPPLY INC	ANDALUSIA	AL	6/16/1983
LO681084	MAXCO DISTRIBUTORS INC	TUSCALOOSA	AL	1/26/2004
LO681095	MCCLENDON FUEL INC	SCOTTSBORO	AL	6/16/2004
LO350989	MCLANE COMPANY INC MCLANE SOUTHEAS	ATHENS	GA	9/8/1999
LO120230	MCLEMORE DISTRIBUTORS INC	SILAS	AL	3/1/1971
LO050231	MCPHERSON OIL COMPANY INC	BIRMINGHAM	AL	2/6/1976
LO490242	MERRITT OIL COMPANY INC	MOBILE	AL	12/10/1980
LO680816	METRO PETROLEUM INC	ATLANTA	GA	1/31/1994
LO680778	MID SOUTH SALES INC	JONESBORO	AR	2/5/1993
LO680752	MID STATE INDUSTRIAL SUPPLY INC	NASHVILLE	TN	3/2/1992
LO070244	MIDDLETON OIL COMPANY INC	GREENVILLE	AL	7/1/1981
LO490245	MIDSTREAM FUEL SERVICE LLC	MOBILE	AL	11/19/1984
LO020974	MINTO ENERGY CORPORATION	MOBILE	AL	1/29/1999
LO400249	MITCHELL GROCERY CORP	ALBERTVILLE	AL	3/21/1986
LO510254	MONTGOMERY TRACTOR CO INC	MONTGOMERY	AL	6/1/1985
LO370257	MOORE HANDLEY INC	BIRMINGHAM	AL	3/15/1991
LO470256	MOORE PETROLEUM COMPANY INC	WINFIELD	AL	10/1/1978
LO680798	MOROIL CORPORATION	DAVIDSON	NC	9/14/1993
LO391009	NICHOLS WIRE INC	FLORENCE	AL	10/10/2000
LO681081	NORTH AMERICAN LUBRICANTS COMPANY	SAN JUAN CAPO	CA	12/5/2003
LO681082	O REILLY AUTOMOTIVE INC	SPRINGFIELD	MO	1/7/2004
LO200968	OIL SUPPLY COMPANY INC	ANDALUSIA	AL	12/30/1998
LO680546	PARKS CHARLES C INC	GALLATIN	TN	10/22/1987
LO680641	PARMAN LUBRICANTS CORPORATION	NASHVILLE	TN	3/30/1990
LO460278	PARRS INC	DEMOPOLIS	AL	8/17/1981
LO681074	PATTONS INC PATTONS AIR COM	CHARLOTTE	NC	5/6/2003
LO681096	PEEBLES OIL CO INC	HARTSELLE	AL	8/1/2004
LO680282	PENNZOIL QUAKER STATE COMPANY SOPUS PRODUCTS	HOUSTON	TX	6/1/1985
LO680773	PEP BOYS MANNY MOE & JACK INC THE	PHILADELPHIA	PA	12/9/1992
LO370285	PERRYS SUPPLY INC	BIRMINGHAM	AL	6/1/1985
LO681064	PETRO CANADA AMERICAN LUBRICANTS INC	CANADA L5J 2Y3	OC	11/21/2002
LO370291	PIGGLY WIGGLY ALABAMA DISTRIBUTING CO INC	BESSEMER	AL	6/1/1985
LO681066	PINNACLE RESOURCES INC	PINE BLUFF	AR	1/15/2003
LO680519	PITTSBURG & MIDWAY COAL MINING CO INC THE	ENGLEWOOD	CO	1/23/1987
LO680879	POLARIS INDUSTRIES PARTNERS LP	MEDINA	MN	2/14/1996
LO680294	PRIMROSE OIL COMPANY	DALLAS	TX	6/1/1985
LO520895	PROFESSIONAL COMPRESSED AIR SERVICES OF AL IN	ANDERSONVILLE	TN	9/30/1996
LO681015	PUBLIX ALABAMA LLC	LAKELAND	FL	12/19/2000

**ACTIVE LUBRICATING OIL
PERMIT HOLDERS
8/29/2005**

ACCOUNT	NAME	CITY	STATE	EFFECTIVE DATE
LO680295	PUCKETT OIL COMPANY INC	PENSACOLA	FL	12/30/1981
LO681068	QUALITY OILS	MARION	AL	1/23/2003
LO680353	R J STUCKEY JR INC	CENTURY	FL	5/3/1982
LO610012	R K ALLEN OIL CO INC	TALLADEGA	AL	3/21/1980
LO681058	RACKLEY OIL INC	STARKVILLE	MS	9/24/2002
LO490543	RADCLIFF ECONOMY MARINE SERVIC	MOBILE	AL	8/25/1987
LO370854	RANDOM CORPORATION	BIRMINGHAM	AL	2/17/1995
LO050996	RICHERSON OIL INC	BAY MINETTE	AL	3/14/2000
LO681083	ROLLINS JOHN B HI PRO OIL & IN	JASPER	AL	2/6/2004
LO680311	ROYAL OIL CO	FORT WORTH	TX	6/1/1985
LO680582	RYDER ENERGY DISTRIBUTION CORP	MIAMI SPRINGS	FL	7/13/1982
LO680313	SAGINAW STEERING GEAR DIVISION	SAGINAW	MI	6/1/1985
LO680314	SAMS EAST INC	BENTONVILLE	AR	6/1/1985
LO680315	SANDERS OIL COMPANY	COLUMBUS	MS	11/21/1973
LO680318	SCHAEFFER MANUFACTURING COMPANY	SAINT LOUIS	MO	6/1/1985
LO680960	SEABOARD INDUSTRIES INC	DORAVILLE	GA	9/22/1998
LO681040	SEARS ROEBUCK AND CO	HOFFMAN EST	IL	11/1/2001
LO680978	SHELL MARINE PRODUCTS US COMPANY	HOUSTON	TX	4/9/1999
LO300326	SIBLEY OIL COMPANY INC	RUSSELLVILLE	AL	5/1/1981
LO680833	SIMONS PETROLEUM INC	OKLAHOMA CITY	OK	6/8/1994
LO630677	SKYLAND EQUIPMENT CO INC	TUSCALOOSA	AL	2/28/1991
LO360638	SKYLINE OIL COMPANY INC	SCOTTSBORO	AL	2/2/1993
LO680934	SMITH ENGINES INC	CHARLOTTE	NC	12/4/1997
LO500998	SMITH TRACTOR COMPANY INC	FRISCO CITY	AL	3/17/2000
LO680917	SMITTYS SUPPLY INC	ROSELAND	LA	7/17/1997
LO050836	SNEAD AGRICULTURAL SUPPLY & SERVICES INC	SNEAD	AL	3/3/1998
LO510331	SOUTHEASTERN ENERGY CORPORATION	MONTGOMERY	AL	2/12/1980
LO350332	SOUTHEASTERN OIL CO INC	DOTHAN	AL	5/24/1977
LO220976	SOUTHERN LUBRICANTS & EQUIPMENT CO	EUFAULA	AL	2/18/1999
LO680338	SOUTHWESTERN PETROLEUM CORP INC	FORT WORTH	TX	6/1/1985
LO450341	SPENCER COMPANIES INC THE	HUNTSVILLE	AL	10/11/1978
LO380782	SPRUILL AUTO SUPPLY INC	MILLPORT	AL	3/25/1993
LO681103	STAR PETROLEUM INC	JASPER	AL	3/22/2005
LO680939	STERLING PETROLEUM PRODUCTS INC	NEW ORLEANS	LA	7/7/2000
LO370588	STEWART LUBRICANTS & SERVICE COMPANY INC	BIRMINGHAM	AL	3/15/1989
LO680686	STIHL SOUTHEAST INC	ORLANDO	FL	3/19/1991
LO680534	STINSON PETROLEUM COMPANY INC	LAUREL	MS	6/7/1983
LO680893	SULLAIR CORPORATION	MICHIGAN CITY	IN	9/30/1996
LO681071	SUPER VALU HOLDING INC	PLEASANT PR	WI	3/1/2003
LO681060	SUPERIOR OIL PRODUCTS INC	VICKSBURG	MS	9/27/2002
LO680372	T & W OIL COMPANY	COLUMBUS	GA	10/25/1984
LO680918	TA OPERATING CORPORATION TRAVELCENTERS O	WESTLAKE	OH	7/21/1997
LO680361	TANNER C M GROCERY CO INC	CARROLLTON	GA	1/10/1973
LO681013	TARGET CORPORATION	MINNEAPOLIS	MN	12/1/2000
LO681005	TEAM SUPPLY COMPANY INC	JACKSONVILLE	FL	5/16/2000
LO680368	TEXAS REFINERY CORPORATION	FORT WORTH	TX	6/1/1985
LO160886	THOMASVILLE SAW COMPANY INC THOMASVILLE HON	THOMASVILLE	AL	8/13/1996
LO461018	TOMBIGBEE EQUIPMENT LLC	DEMOPOLIS	AL	2/9/2001
LO681100	TOMMY HOWE PETROLEUM INC	GUIN	AL	1/12/2005
LO380885	TOWNSEND INC DOTHAN POWERSPO	DOTHAN	AL	8/13/1996

**ACTIVE LUBRICATING OIL
PERMIT HOLDERS
8/29/2005**

ACCOUNT	NAME	CITY	STATE	EFFECTIVE DATE
LO370674	TRACTOR & TURF CO INC OF ALA	BESSEMER	AL	4/16/1997
LO170375	TRACTOR SUPPLY COMPANY	LEIGHTON	AL	6/1/1985
LO540377	TRI CO OIL COMPANY INC	REFORM	AL	3/1/1980
LO680378	TRI STATES AUTOMOTIVE WAREHOUSE INC	MARIANNA	FL	6/1/1985
LO680379	TROCO OIL COMPANY	TULSA	OK	6/1/1985
LO681047	TRUCK PRO INC	CORDOVA	TN	3/4/2002
LO680734	TRUSERV CORP	CHICAGO	IL	11/12/1991
LO260381	TURNER OIL COMPANY INC	WETUMPKA	AL	1/12/1982
LO410561	TWIN CITY WHOLESALE INC	OPELIKA	AL	3/1/1988
LO490764	TYTEK EQUIPMENT	MOBILE	AL	6/22/1992
LO680991	U S INDUSTRIAL LUBRICANTS	CINCINNATI	OH	10/15/1999
LO111029	VALLEY FARM TRACTOR INC	ALEXANDRIA	AL	6/5/2001
LO681034	VARIETY STORES INC	HENDERSON	NC	8/14/2001
LO370878	VETERANS OIL INC	BESSEMER	AL	1/25/1996
LO680392	VULCO RUBBER COMPANY	LAWRENCEBURG	TN	6/1/1985
LO370435	W C RICE OIL CO INC	BIRMINGHAM	AL	12/1/1972
LO110370	W H THOMAS OIL CO INC	CLANTON	AL	12/16/1982
LO210286	W L PETREY WHOLESALE COMPANY INC	LUVERNE	AL	6/1/1985
LO681045	WAL MART STORES EAST LP	BENTONVILLE	AR	1/1/2002
LO680944	WALGREEN COMPANY	DEERFIELD	IL	3/12/1998
LO680868	WAREHOUSE DISTRIBUTORS INC	AUSTELL	GA	8/24/1995
LO681098	WARING OIL COMPANY	VICKSBURG	MS	9/23/2004
LO680398	WARREN DISTRIBUTORS	OMAHA	NE	6/1/1985
LO680825	WARREN OIL COMPANY INC	DUNN	NC	4/11/1994
LO681086	WARREN UNILUBE INC	WEST MEMPHIS	AR	2/6/2004
LO630400	WARRIOR TRACTOR & EQUIPMENT CO INC	NORTHPORT	AL	6/1/1985
LO681057	WENCO GROUP INC WIRE ROAD TRACT	TUSKEGEE	AL	8/22/2002
LO470403	WEST OIL COMPANY INC	WINFIELD	AL	7/11/1980
LO680943	WHATLEY OIL & AUTO PARTS COMPANY	COLUMBUS	GA	3/11/1998
LO680406	WHITE OIL COMPANY INC	ABERDEEN	MS	9/16/1983
LO681076	WHOLESALE SOUTH DISTRIBUTING INC	ATLANTA	GA	8/1/2003
LO680817	WILBURN OIL COMPANY INC	TUPELO	MS	2/11/1994
LO250412	WILLIAMSON OIL COMPANY INC	FORT PAYNE	AL	5/28/1973
LO680953	WILLOUGHBY INC	SAVANNAH	TN	7/20/1998
LO410413	WILSON OIL COMPANY INC	AUBURN	AL	11/16/1981
LO511032	WINN DIXIE MONTGOMERY INC	JACKSONVILLE	FL	7/1/2001
LO170983	WISE ALLOYS LLC	MUSCLE SHOALS	AL	5/12/1999
LO520824	WOLVERINE TUBE INC	DECATUR	AL	3/29/1994
LO680616	YAMAHA MOTOR CORPORATION U S A	CYPRESS	CA	7/21/1989